

CITY OF ROCHESTER, MINNESOTA

**COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS**

December 31, 1999

With Comparative Totals for December 31, 1998

	<u>Library Fund</u>	<u>Municipal Recreation System Fund</u>	<u>Law Enforcement Block Grant Fund</u>
ASSETS			
Cash and investments	\$878,698	\$3,174,375	\$26,096
Accrued interest receivable	15,300	43,200	
Accounts receivable	39	185,350	
Less: Estimated uncollectible accounts receivable		(8,810)	
Taxes receivable delinquent	18,320	23,636	
Special assessments receivable delinquent		2,530	
Due from other governmental units	449,193	235,455	
Advances to other funds			
Restricted assets	87,322		
Prepaid items	389		
TOTAL ASSETS	<u><u>\$1,449,261</u></u>	<u><u>\$3,655,736</u></u>	<u><u>\$26,096</u></u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$156,314	\$108,299	\$4,697
Accrued compensated absences	24,066	39,822	
Due to other funds	10,475	180,885	
Due to other governmental units	15,582	163,785	474
Advances from other funds		157,000	
Deferred revenue	32,563	303,533	
Total Liabilities	<u>239,000</u>	<u>953,324</u>	<u>5,171</u>
Fund Balances:			
Reserved for restricted assets	87,322		
Reserved for prepaid items	389		
Reserved for encumbrances		23,363	115
Reserved for interfund advances			
Unreserved:			
Designated for future compensated absences	271,123	625,749	
Designated for subsequent years' appropriations	281,932	57,168	
Undesignated	569,495	1,996,132	20,810
Total Fund Balances	<u>1,210,261</u>	<u>2,702,412</u>	<u>20,925</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$1,449,261</u></u>	<u><u>\$3,655,736</u></u>	<u><u>\$26,096</u></u>

FORM CDEF-1

Airport Operations Fund	Totals	
	1999	1998
\$1,756,235	\$5,835,404	\$5,395,046
27,800	86,300	93,264
685,232	870,621	857,680
	(8,810)	(7,147)
	41,956	44,849
	2,530	3,396
209,698	894,346	598,380
		682,334
	87,322	83,633
	389	890
<u>\$2,678,965</u>	<u>\$7,810,058</u>	<u>\$7,752,325</u>
\$40,899	\$310,209	\$328,109
	63,888	48,143
22,033	213,393	
1,057	180,898	80,610
	157,000	
	336,096	214,781
<u>63,989</u>	<u>1,261,484</u>	<u>671,643</u>
	87,322	83,633
	389	890
	23,478	344,155
		682,334
	896,872	851,507
	339,100	
<u>2,614,976</u>	<u>5,201,413</u>	<u>5,118,163</u>
<u>2,614,976</u>	<u>6,548,574</u>	<u>7,080,682</u>
<u>\$2,678,965</u>	<u>\$7,810,058</u>	<u>\$7,752,325</u>